

MEGAN BARRY  
MAYOR



## METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE  
OFFICE OF FINANCIAL ACCOUNTABILITY  
700 2<sup>nd</sup> Avenue South, SUITE 201  
NASHVILLE, TENNESSEE 37210

March 10, 2016

Bob Lackey  
District Energy Systems  
90 Peabody Street  
Nashville, TN 37210

Dear Mr. Lackey:

The Office of Financial Accountability has completed a review of a selected number of the FY15 Budget Key Measures Results as reported to the Office of Management and Budget for the year ended June 30, 2015. The purpose of the review was to verify the accuracy of your department's reported results.

We randomly selected and tested program results that constitute a minimum of 10% of the department's total reported program budgets. We have completed our review of the supporting documentation and test of the computation of the reported result of the selected FY15 key measure. The result of the testing is attached for your review.

We appreciate the assistance provided by your agency during the course of the review. If you have any questions, please call me at 615-862-6712.

Sincerely,

*Kevin Brown*

Kevin Brown, CMFO, CICA  
Finance Administrator

Encl

CC: Talia Lomax-O'dneal, Director of Finance  
Fred Adom, CPA, CGMA, CICA, Director, Office of Financial Accountability, Department of Finance  
Essie Robertson, CPA, CMFO, CICA, Office of Financial Accountability, Department of Finance  
Aaron Davis, CICA, Office of Financial Accountability, Department of Finance  
Ken Hartlage, Office of Management and Budget, Department of Finance  
Kati Guenther, Office of Management and Budget, Department of Finance

## ATTACHMENT I

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Department: District Energy Systems

Purpose: To verify the accuracy of the department's performance measure as reported to the Office of Management and Budget.

Scope: FY 2015

Methodology: The Office of Financial Accountability randomly selected a sample that consisted of a minimum of 10% of the department's reported budgeted program dollars.

Total Reported Budget: \$22,175,100

Program: Chilled Water Generation and Distribution Program

Total Tested Budget: \$22,175,100

Percent Tested: 100%

Performance Measure: Percentage of customers reporting overall satisfaction with chilled water

**Reported Data: 100%**

**OFA Calculation: 100%**

Was selected reported performance measure verified? Yes